JOINT INDEPENDENT AUDIT COMMITTEE

SUMMARY ACTION LOG – 27 JULY 2017

Ref	Meeting Date	Minute No	Resolution	Actioned by	Progress	Updated
170	18/10/2016	25/16	Minutes of Committee meetings be drafted and circulated within 10 working days, where possible.	CCPA/CAO	To remain on the action log until this has been complied with.	01/02/2017
175	18/10/2016	30/16	The Committee receive clarification about how and when it had been discovered that the automated email function from the online complaint form had stopped functioning as per Rec (1) of the Complaints Management Audit.	IA	A test complaint was filed by audit using the online complaints form however no automated email was received. The system was tested on a second occasion but no automated email was received once again. This was undertaken at the time of the audit in July 2016 with staff being unable to explain the issue. IA received management's response on 19/8/16 which said, *"the automated email function has been checked and it is now working."* However the HOPSD has now advised that in November 2016 the Force IT department and the IMU identified some issues on the Force website and the PSD form has been taken off line temporarily. The IT Department are currently working on a solution where data submitted on such forms will be encrypted prior to	03/01/2017

					being internally forwarded to the internal department. IT expects to have resolved and tested a solution within the next two months. The automated email function for online complaint reporting was not yet up and running due to some issues with the force's website. The DCC undertook to bring an update on the work to the next JIAC meeting. Sharon Clark updated the JIAC at the 5 April meeting the in the DCC's absence. Confirmation received that the automated email function was now working correctly. Complete	01/02/2017 11/07/2017
198	01/02/2017	55/16	The [Finance Review] Action List be reviewed to ensure individual actions are clear and concise.	CFO	The Force CFO has made it a high priority to engage with the Finance Review. A revised Action Plan will be in place by 31 May 2017 – see separate paper on the agenda. Complete	28/03/2017

199	01/02/2017	57/16	Developing controls within the PCC's Risk Register be reviewed and those that had been implemented be moved to current controls.	RPO	Current and existing controls recorded on the register have been updated based on discussions and feedback received from SMT at May and June IMM meetings and the Annual risk review meeting on 28 June 2017. Complete.	14/07/2017
202	05/04/2017	02/17	Briefing paper be prepared and circulated to Members in advance of the next ordinary meeting to clarify how police staff and officers (including those on secondment) were made aware of fraud and how it could be reported	DCC	On-going. T/DCC is progressing this action.	18/07/2017
203	05/04/2017	04/17	Details of the lead force for each regional collaborative audit be included within the summary IA report.	IA	The summary of the audit reports that is included in the Progress Report will highlight both the lead force for the collaboration and which forces participate in the collaboration. See Progress Report item 5 on the July agenda.	11/07/2017
204	05/04/2017	04/17	Future IA updates highlight lessons learned following customer feedback.	IA	We will continue to review feedback and will include notable comments within the Progress Report where they are received.	11/07/2017
205	05/04/2017	04/17	Members be provided with a full copy of the relevant Payment and Creditors audit report.	IA	Report circulated to Members 6 April 2017. (*Feedback received and further work on the report has been completed*). Complete	11/07/2017

206	05/04/2017	04/17	The rationale for allocating more days for auditing the Committee than the G4S partnership governance arrangements be provided to Members.	IA	The number of days allocated to reviewing the JIAC's effectiveness reflects the importance of the committee in the overall governance arrangements of the force/OPCC and the need to use a Senior Manager to undertake the review.	11/07/2017
207	05/04/2017	04/17	The rationale for omitting Blue Light Collaboration from the IA Plan 2017-18 be provided to Members.	CFO	There was a programme assurance audit carried out by Mazars in 2016/17 which was included in the IA progress report to the JIAC in February. The Blue Light Programme will be included on the 2018/19 plan when the programme will be nearing completion.	11/07/2017
208	05/04/2017	04/17	Lincolnshire County Council be approached about undertaking a joint audit of the LRSP.	CFO	LCC have been made aware of the audit and following CFO's discussion with IA it was agreed the audit would be carried out from a Lincolnshire Police perspective.	11/07/2017
209	05/04/2017	05/17	The status of Rec 4.2 Pensions (July 2016) audit be provided to the Committee.	FCFO	Authorisations for both Pension Schemes have been set out and will be included in the next iteration of the Financial, Contract & Procurement Regulations. Complete	11/07/2017
210	05/04/2017	05/17	The Committee's suggestion that seized cash be weighed to ascertain its value be raised in response to Recs 4.2 and 4.4 Seized and Found Property (Sept 2016) audit.	DCFO	Suggestion made to CPT Manager, Cash Seizure Policy is being reviewed.	28/06/2017

211	05/04/2017	05/17	The Committee receive an update on the implementation of all recommendations from the 2016/17 Collaborative audits at its next meeting.	FCFO	Included in item 6 of the July meeting agenda. Complete.	10/07/2017
212	05/04/2017	08/17	The response provided in the Comments box for the Fraud category on page 6 of the Inquiries - Management document be amended to reflect that no instances of fraud had been proven in the last financial year.	CFO/FCFO	Amended – Complete.	11/07/2017
213	05/04/2017	08/17	Consideration be given to providing more detail in relation to internal controls within the Comments box for the Fraud category on page 3 of the Inquiries – Management document.	CFO/FCFO	Amended – Complete.	11/07/2017
214	05/04/2017	08/17	A factual accuracy check be undertaken in respect of the response provided in the Comments box for the Related Parties category on page 13 of the Inquiries – Management document ("Family and friends of key management...").	CFO/FCFO	Amended – Complete.	11/07/2017
215	05/04/2017	08/17	Consideration be given to the response provided in the Comments box for the Operations category on page 1 of the Inquiries – Management document being amended to include reference to the Blue Light Project/Joint Police and Fire & Rescue Service Headquarters.	CFO/FCFO	Amended – Complete.	11/07/2017

216	05/04/2017	08/17	The response provided in the Comments box for the Going Concern category on page 15 of the Inquiries – Management document be amended to read "...organisation as a whole..."	CFO/FCFO	Amended – Complete.	11/07/2017
217	05/04/2017	09/17	The recommendation on future [Review of Compliance with Governance Arrangements] reports be "*to note compliance*".	RPO	Wording has been changed on the cover report – this revised template will be used for all future reports.	14/07/2017
218	05/04/2017	10/17	Paragraph (1.1) of the Codes of Corporate Governance be amended to read *"...Good governance is about how organisations ensure..."*	CFO/FCFO	Amended – Complete.	11/07/2017
219	05/04/2017	10/17	Consideration be given to removing paragraph (3.1.2) within the PCC's Code of Corporate Governance.	CFO	Removed – complete.	19/07/2017
220	05/04/2017	10/17	Future revisions to the Codes of Corporate Governance include track changes to assist the Committee.	CFO/FCFO	Noted – Complete.	11/07/2017
221	05/04/2017	11/17	An updated Finance Review Action Plan with measurable outcomes and completion dates would be presented to the next Committee meeting.	FCFO	Item 12 on July agenda. Complete.	11/07/2017
222	05/04/2017	12/17	The AFI matrix includes completion dates.	DCC	Ongoing. Completion dates will be added to all recommendations and AFIs that are closed in the future. We are unable to retrospectively add these dates to recommendations and AFIs that have already been closed. To be evidenced in October's JIAC paper.	18/07/2017

223	05/04/2017	13/17	Activity to mitigate risks be fully documented under New/Developing Controls.	RPO	Risk register updated with current mitigation activity – reflected in controls.	12/07/2017
224	05/04/2017	14/17	Consideration be given to providing a short preamble for each thematic.	RPO	RPO to seek clarification of request at JIAC meeting on 27th July.	12/07/2017
225	05/04/2017	14/17	Consideration be given to re-naming the Financial Management section within the Financial Management thematic to avoid potential confusion.	RPO	Thematic title has been re-named (Finance) to avoid any confusion with section title which remains as Financial Management.	12/07/2017
226	05/04/2017	16/17	That issues arising from consideration of the Op Argo update report be raised at the joint meeting with the PCC and Chief Constable on 27 April 2017 via the DCFO.	DCFO	Note circulated as requested - 7 April 2017. Complete.	11/07/2017

Key

DCC - Deputy Chief Constable (Lincolnshire Police)
FCFO - Force Chief Finance Officer (Lincolnshire Police)
FFO - Force Finance Officer (Lincolnshire Police)
RPRO - Risk Policy Review Officer (Lincolnshire Police)
CFO - Chief Finance Officer (OPCC)
CAO - Corporate Administration Officer (OPCC)
RPO - Research and Performance Officer (OPCC)
CIM - Continuous Improvement Manager